

**EXHIBIT A TO THIRD AMENDED CHAPTER 11 PLAN**

Liquidation Analysis  
Empower Central Michigan, Inc.  
Case No. 23-31281

<u>Assets</u>	<u>Amount</u>	<u>Recovery</u>	<u>Estimated liquidation proceeds</u>
Cash on hand	\$1,000.00	100%	\$1,000.00
Checking account	\$2,000.00	100%	\$2,000.00
Inventory & Supplies	\$3,500.00	50%	\$1,750.00
Office furniture	\$2,700.00	25%	\$675.00
Air compressor	\$20,000.00	25%	\$10,000.00
Other machinery, fixtures, and equipment	\$25,000.00	50%	\$12,500.00
Franchise Agreement	\$5,000.00	50%	\$2,500.00
IRS Refund**	\$60,000.00	100%	\$60,000.00
Customer list	\$33,800.00	50%	\$16,900.00
<u>Total</u>	\$153,000.00	<u>Total</u>	\$107,325.00

**Chapter 7 Analysis**

Total Liquidation Proceeds	\$107,325.00
Less: Proceeds to Secured Creditor*	(104,325.00)
Chapter 7 Trustee Commission (5%)	(5,366.25)
Costs of Sale (10%, personal property)	(4,432.50)
Chapter 7 Trustee Legal	(15,000.00)
Chapter 7 Trustee Accountant	(1,000.00)

\*Capital National Bank holds a perfected security interest in Debtor's:

Inventory & Supplies  
Office furniture  
Air compressor  
Other machinery, fixtures, and equipment  
Franchise Agreement  
Customer list  
Refunds and Recievables

Amount available for unsecured claims  
in a hypothetical Chapter 7 case

**(\$22,798.75)**

\*\* The Debtor questions whether or not this refund will be paid.